EXHIBIT A

Schedule of Claims Subject to the Four Hundredth Omnibus Objection

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Four Hundredth Omnibus Objection Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
1	ALBINO CRESPO, CAMALICH PO BOX 935 UTUADO, PR 00641 Reason: Duplicate liability	05/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26691	Undetermined*	ALBINO CRESPO, CAMALICH PO BOX 935 UTUADO, PR 00641-0935	05/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	30319	Undetermined*
	Commonwealth of Puerto R		Debtor Employees Retirem	ient system (or the Government of the	e Commonwealth of Fuerto	Kico. Ali a	sserted habilities, if any wo	ould be between	en the Claimant and the
2	ALVARADO MERCADO, CAROL VILLAS DE SAN BLAS #17 COAMO, PR 00769	03/19/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	3270	\$ 2,000.00*	ALVARADO MERCADO, CAROL VILLAS DE SAN BLAS #17 COAMO, PR 00769	03/19/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	3458	\$ 3,000.00*
	Reason: Duplicate liability Commonwealth of Puerto R		Debtor Employees Retirem	ent System o	of the Government of the	e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
3	ALVAREZ ORTIZ, MARITZA CERVANTES W7 37 URB LADERAS DE PALMA REAL RIO PIEDRAS, PR 00926	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	156087	\$ 6,600.00	ALVAREZ ORTIZ, MARITZA CERVANTES W7 37 URB LADERAS DE PALMA REAL RIO PIEDRAS, PR 00926	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	136288	\$ 13,200.00
	Reason: Duplicate liability Commonwealth of Puerto R		Debtor Employees Retirem	ent System o	of the Government of th	e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the
4	ALVAREZ RODRIGUEZ, ALBERTO P O BOX 190964 SAN JUAN, PR 00919-0964	05/20/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	13222	Undetermined*	ALVAREZ RODRIGUEZ, ALBERTO PO BOX 190964 SAN JUAN, PR 00919	05/20/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	15289	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto R		Debtor Employees Retirem	ent System o	of the Government of the	e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
5	BERRIOS BERRIOS, TERESA VILLA ASTURIAS 27-1 CALLE 35 CAROLINA, PR 00983	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	148470	\$ 5,000.00	BERRIOS BERRIOS, TERESA VILLA ASTURIAS 27-1 CALLE 35 CAROLINA, PR 00983	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	112916	\$ 5,000.00
	Reason: Duplicate liability	filed against	Debtor Employees Retirem	ent System o	of the Government of the	I e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

Commonwealth of Puerto Rico.

^{*} Indicates claim contains unliquidated and/or undetermined amounts

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CLAIMS TO BE DISALLOWED

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
6 COLE SIMON, ANGELINA ROSA SISTEMA DE RETIRO DEL DEPT. EDUCACION, PR., ELA P.O. BOX 1593 MAYAGUEZ, PR00681- 1593	10/23/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	177544	\$ 52,800.00	COLE SIMON, ANGELINA ROSA DEPARTAMENTO DE EDUCACION, PR., ELA P.O. BOX 1593 MAYAGUEZ, PR00681- 1593	10/23/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	177541	\$ 52,800.00
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwe	en the Claimant and the
7 COLLAZO MORALES, CARMEN E. CALLE 2 F-17 URB. LAS VEGAS CATAÑO, PR 00962	07/03/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93055	\$ 12,120.00	COLLAZO MORALES, CARMEN E. CALLE 2 F-17 URB. LAS VEGAS CATANO, PR00962	07/03/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	68472	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwe	en the Claimant and the
8 COLON LOPEZ, MABEL 31 CAMINO CASCADA URB. SABANERA CIDRA, PR 00739	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	60896	\$ 43,722.58*	COLON LOPEZ, MABEL 31 CAMINO CASCADA URB. SABANERA CIDRA, PR 00739	07/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	159025	\$ 58,497.50*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwe	en the Claimant and the
9 COLON RIVERA, JORGE A. 0-10 ACROPOLIS ALTO APOLO GUAYNABO, PR 00969	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	135583	\$ 3,500.00	COLON RIVERA, JORGE A. 0-10 ACROPOLIS ALTO APOLO GUAYNABO, PR 00969	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	149685	\$ 24,000.00
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwe	en the Claimant and the
10 CONCEPCION ISERN, CARMEN ENEIDA BO. HIGUILLAR SAN ANTONIO # 22B DORADO, PR 00646	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	68193	Undetermined*	CONCEPCION ISERN, CARMEN ENEIDA BO. HIGUILLAR SAN ANTONIO 22B DORADO, PR 00646	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	68003	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	l ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any w	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
11 DAVILA SANCHEZ, JUAN P.O. BOX 9245 CAROLINA, PR 00988- 9245	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	108939	Undetermined*	DAVILA SANCHEZ, JUAN P.O. BOX 9245 CAROLINA, PR 00988- 9245	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	118202	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
12 DE JESUS MADERA, MARIA A PO BOX 647 COMERIO, PR 00782	05/10/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	14253	\$ 30,610.13*	DE JESUS MADERA, MARIA A PO BOX 647 COMERIO, PR 00782	05/10/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	14159	\$ 30,610.13*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
13 DE JESÚS RAMIREZ, MAYRA I CALLE 15 V-4 VILLA MARIA CAGUAS, PR 00725	05/04/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	9297	\$ 44,228.81*	DE JESUS RAMIREZ, MAYRA I CALLE 15 V-4 VILLA MARIA CAGUAS, PR 00725	05/04/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	9493	\$ 44,228.81*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
14 DELGADO GUZMAN, RUTH INGRID 1216 CALLE AZUCENA URB. ROUND HILLS TRUJILLO ALTO, PR 00976-2724	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	111207	\$ 2,066.00	DELGADO GUZMAN, RUTH INGRID 1216 CALLE AZUCENA ROUND HILL TRUJILLO ALTO, PR 00976	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	143882	\$ 8,400.00*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
15 DELGADO MENA, LACKMEE URB MANS DE RIO PIEDRAS 451 CALLE LIRIO SAN JUAN, PR 00926-7204	02/15/19	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	168153	\$ 12,000.00*	DELGADO MENA, LACKMEE URB MANS DE RIO PIEDRAS 451 CALLE LIRIO SAN JUAN, PR 00926-7204	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	72756	\$ 12,000.00*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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16			17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico t Debtor Employees Retirem	86104		DIAZ BONES, BIENVENIDO BDA OLIMPO CALLE 2 #189 GUAYAMA, PR00784 the Commonwealth of Puerto	06/29/18 Rico. All a	17 BK 03283-LTS / Commonwealth of Puerto Rico	84064 buld be betwee	\$ 19,463.76* en the Claimant and the
17	Commonwealth of Puerto F DIAZ BONES, OLGA L	Rico. 06/28/18	17 BK 03566-LTS /	73911	\$ 2 700 00	DIAZ BONES, OLGA L	06/28/18	17 BK 03283-LTS /	74000	\$ 2,700.00
17	CALLE 2 #137 BDA OLIMPO GUAYAMA, PR00784	00/28/18	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73911	\$ 2,700.00	CALLE 2 # 137 BDA OLIMPO GUAYAMA, PR00784	00/28/18	Commonwealth of Puerto Rico	74000	\$ 2,700.00
	Reason: Duplicate liability Commonwealth of Puerto F		: Debtor Employees Retirem	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any w	ould be between	en the Claimant and the
	DIAZ MORALES, LUMARI HC 02 BOX 32077 CAGUAS, PR 00727-9455	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	125574	Undetermined*	DIAZ MORALES, LUMARI HC 2 BOX 32077 CAGUAS, PR 00727-9455	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	143740	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retirem	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
19	DIAZ VAZQUEZ, EVELYN EXT EL COMANDANTE CALLE SAN DAMIAN 506 CAROLINA, PR 00982	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	74425	\$ 33,600.00	DIAZ VAZQUEZ, EVELYN EXT EL COMANDANTE CALLE SAN DAMIAN 506 CAROLINA, PR 00982	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	69374	\$ 33,000.00
	Reason: Duplicate liability Commonwealth of Puerto F		: Debtor Employees Retirem	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the
20	ECHEVARRÍA FELICIANO, VANESSA HC 58 BOX 13733 AGUADA, PR 00602	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	90807	\$ 23,909.53*	ECHEVARRÍA FELICIANO, VANESSA HC 58 BOX 13733 AGUADA, PR 00602	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	79889	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		: Debtor Employees Retirem	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
GE SE 22 CA SA	ERMAINT RODRIGUEZ, EORGINA ECT LA PLAYITA 5 CALLEJON AROLINA AN JUAN, PR 00915-2413	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	130989	Undetermined*	GEORGINA SECT LA PLAYITA 225 CALLE JON CAROLINA SAN JUAN, PR 00915-2413	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	149416	Undetermined*
	eason: Duplicate liability to ommonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
L. J-1 BU	ORES MARTE, MYRNA 17 JUNO VILLAS JENA VISTA AYAMON, PR00956	07/05/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	146270	Undetermined*	FLORES MARTE, MYRNA L. J-17 JUNO VILLAS BUENA VISTA BAYAMON, PR00956	07/05/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	129191	\$ 31,800.00
	eason: Duplicate liability to ommonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
K.A HO	ONZALEZ PADILLA, AREN C 02 BOX 6794 FUADO, PR 00641	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	68199	\$ 15,000.00*	GONZALEZ PADILLA, KAREN HC-02 BOX 6794 UTUADO, PR 00641	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	69692	\$ 15,000.00*
	eason: Duplicate liability to ommonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
AN P.0	ONZALEZ SANTANA, NGIE O. BOX 192513 AN JUAN, PR 00919	03/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	4500	\$ 120,525.52*	GONZALEZ SANTANA, ANGIE P.O. BOX 192513 SAN JUAN, PR 00919	03/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	5678	\$ 120,525.52*
	eason: Duplicate liability to ommonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
GI PC	JEVARA MARTINEZ, LENDA L D BOX 1722 ABELA, PR 00662	05/30/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37330	Undetermined*	GUEVARA MARTINEZ, GLENDA L PO BOX 1722 ISABELA, PR 00662	05/30/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	38938	Undetermined*
	eason: Duplicate liability to ommonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
26	GUTIERREZ PEREZ, MARIA C. PO BOX 113 VEGA ALTA, PR00692- 0113	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	112001	\$ 28,800.00*	GUTIERREZ PEREZ, MARIA C. PO BOX 113 VEGA ALTA, PR00692	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	147217	\$ 28,800.00*
	Reason: Duplicate liability Commonwealth of Puerto		Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puer	to Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
27	HADDOCK JIMENEZ, SONIA M. URB COUNTRY CLUB 3 EXT., JE18 C/242 CAROLINA, PR 00982	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	125448		HADDOCK JIMENEZ, SONIA M. URB. COUNTRY CLUB 3EXT, JE18 C/242 CAROLINA, PR 00982	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	125405	\$ 80,000.00
	Reason: Duplicate liability Commonwealth of Puerto		Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puer	to Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
28	HERNANDEZ GOMEZ, RAMON A. URB. JARDINES DE ESCORIAL CALLE CERVANTES#239 TOA ALTA, PR00953	06/22/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	84126	Undetermined*	HERNANDEZ GOMEZ, RAMON A. URB. JARDINES DE ESCORIAL CALLE CERVANTES#239 TOA ALTA, PR00953	06/22/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	76538	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto		Debtor Employees Retiren	nent System	of the Government of the	I ne Commonwealth of Puer	to Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
29	ILARRAZA DAVILA, ALBA NYDIA PO BOX 84 DORADO, PR 00646-0084	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	115193	\$ 24,072.00*	ILARRAZA DAVILA, ALBA NYDIA PO BOX 84 DORADO, PR 00646	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	153466	\$ 24,072.00*
	Reason: Duplicate liability Commonwealth of Puerto		Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puer	to Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
30	IRENE LOPEZ, CARMEN TERESA PO BOX 239 TOA ALTA, PR00954	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	115641	\$ 75,000.00*	IRENE LOPEZ, CARMEN TERESA P.O. BOX 239 TOA ALTA, PR00954	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	120858	\$ 75,000.00*
	Reason: Duplicate liability Commonwealth of Puerto		Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puert	to Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
3.	I LANDRAU LUGO, CRUZ V URB LOMA ALTA CALLE 13 L6 CAROLINA, PR 00984	04/04/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	6009	\$ 71,772.01*	LANDRAU LUGO, CRUZ V URB LOMA ALTA CALLE 13 L6 CAROLINA, PR 00984	04/04/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	3573	\$ 71,772.01*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
32	2 LARA NARANJO, MARTALINA CALLE DINUBA P-34 5TA SECCION SANTA JUANITA BAYAMON, PR00619	07/06/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	141010	\$ 44,309.24	LARA NARANJO, MARTALINA CALLE DINUBA P-34 5TA SECCION SANTA JUANITA BAYAMON, PR00619	07/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	137809	\$ 44,309.24
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
3:	3 LEON TORRES, JOSE A. C-15 CALLE 3 URB. VILLA EL ENCANTO JUANA DIAZ, PR 00795	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	142008	Undetermined*	LEON TORRES, JOSE A. C-15 CALLE 3 URB. VILLA EL ENCANTO JUANA DIAZ, PR 00795	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	132241	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto I	filed agains Rico.	t Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
34	4 LIMARDO SANCHEZ, ABNER CALLE BRASIL B10 GARDENVILLE GUAYNABO, PR 00966- 2023	05/07/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	10845	Undetermined*	LIMARDO SANCHEZ, ABNER CALLE BRASIL B10 GARDENVILLE GUAYNABO, PR 00966- 2023	05/07/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	10844	\$ 1,841.31*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System (of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
3:	5 LIZASOAIN RIVERA, LUCY I. #1439 CALLE ALVA URB. BUENA VISTA PONCE, PR 00717/2502	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	119374	Undetermined*	LIZASOAIN RIVERA, LUCY I. #1439 CALLE ALOA URB. BUENA VISTA PONCE, PR 00717/2502	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	141764	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
36 LOPEZ RAMIREZ, RUTH B. HC 02 BOX 7970 GUAYANILLA, PR00656	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	145793	Undetermined*	LOPEZ RAMIREZ, RUTH B. HC 02 BOX 7970 GUYANILLA, PR 00656	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	150080	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto	y filed agains Rico.	t Debtor Employees Retirer	ment System	of the Government of the	ne Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
37 LOPEZ RODRIGUEZ, AWILDA URB STARLIGHT 3367 CALLE GALAXIA PONCE, PR 00717-1473	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82315	Undetermined*	LOPEZ RODRIGUEZ, AWILDA 3367 GALAXIA URB STARLIGHT PONCE, PR 00717	06/05/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	65374	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retirer	ment System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
38 MADERA BOYER, NANCY A16 8 URB. BELLO HORIZONTE GUAYAMA, PR00784	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	122873	\$ 25,000.00*	MADERA BOYER, NANCY A-16 8 URB. BELLO HORIZONTE GUAYAMA, PR00784	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	103824	\$ 25,000.00*
Reason: Duplicate liability Commonwealth of Puerto		st Debtor Employees Retirer	ment System	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
39 MALDONADO BERRIOS, JOSE G. BO. CENTENEJAS SAN JOSE #6 CIDRA, PR 00739	10/02/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	176457	\$ 75,000.00	MALDONADO BERRIOS, JOSE G. BO. CENTENEJAS SAN JOSE #6 CIDRA, PR 00739	10/02/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	176367	\$ 75,000.00
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retirer	ment System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
40 MANGUAL ROSARIO, MARIA INES PO BOX 1981 PMB 122 LOIZA, PR 00772	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	129112	Undetermined*	MANGUAL ROSARIO, MARIA INES PO BOX 1981 PMB 122 LOIZA, PR 00772	06/26/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	97841	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		st Debtor Employees Retirer	nent System	of the Government of the	 ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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Four Hundredth Omnibus Objection Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
41	MARTINEZ ARROYO, EMMA CALLE SANTA LUCIA Q-11 URB. SANTA ELVIRA CAGUAS, PR 00725	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	100006	Undetermined*	EMMA SANTA LUCIA Q-11 URBANIZACION SANTA ELVIRA CAGUAS, PR 00725	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	87170	Undetermined*
	Commonwealth of Puerto F		Debtor Employees Retiren	ient System (of the Government of the	ne Commonwealth of Puerto	Kico. Ali a	sserted habilities, if any wo	ould be between	en the Claimant and the
42	MARTINEZ BRANUELAS, MARIA L. CC-16 CALLE 18 URB. SANS SOUCI BAYAMON, PR00957	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	142428	\$ 30,000.00*	MARTINEZ BRANUELAS, MARIA L. CALLE 18 CC-16 URB.SANS SOUCI BAYAMON, PR00957	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	132961	\$ 65,000.00*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
43	MARTINEZ ORTIZ, NOMAR LEVITTOWN BS25 DR TOMAS PRIETO TOA BAJA, PR 00949	05/23/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28265	Undetermined*	MARTINEZ ORTIZ, NOMAR URBLEVITTOWN BS25 CDRTOMAS PRIETO TOA BAJA, PR 00949	05/23/18	17 BK 03567-LTS / Puerto Rico Highways and Transportation Authority	26069	Undetermined*
	Reason: Duplicate liability Puerto Rico Highways and			nent System	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
44	MARTINEZ PEREZ, AUREA E PO BOX 174 SANTA ISABEL, PR 00757	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	84934	Undetermined*	MARTINEZ PEREZ, AUREA E PO BOX 174 SANTA ISABEL, PR 00757	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	79129	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
45	MARTINEZ RODRIGUEZ, MARIA DEL C. HC-44 BOX 13002 CAYEY, PR00736	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82138	Undetermined*	MARTINEZ RODRIGUEZ, MARIA DEL C. HC. 44 BOX 13002 CAYEY, PR00736	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	90422	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
46	MARTIR PADILLA, IRIS N. URB. PASEO SOL Y MAR 549 CALLE ESTRALLA DEL MAR JUANA DIAZ, PR 00795	06/24/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47178	Undetermined*	N. URB. PASEO SOL Y MAR 549 CALLE ESTRELLA DEL MAR JUANA DIAZ, PR 00795	06/24/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	47170	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
47	MEDINA CRUZ, WILLIAM HC-15 BOX 15857 HUMACAO, PR 00791	07/18/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	122406		MEDINA CRUZ, WILLIAM HC 15 BOX 15857 HUMACAO, PR 00791	07/18/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	161615	\$ 30,000.00*
	Reason: Duplicate liability Commonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
48	MELENDEZ LUNA, MARIA I. 11 GAUTIER BENITEZ CIDRA, PR 00739	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	113606	Undetermined*	MELENDEZ LUNA, MARIA I. 11 GAUTIER BENITEZ CIDRA, PR 00739	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	156515	\$ 38,400.00
	Reason: Duplicate liability Commonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
49	MESTRE SUAREZ, EUGENIO URB. MONTE BELLO 6007 CALLE MAJESTAD HORMIGUEROS, PR 00660	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	90121	Undetermined*	MESTRE SUAREZ, EUGENIO URB. MONTE BELLO 6007 CALLE MAJESTAD HORMIGUEROS, PR 00660	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	90370	\$ 19,800.00*
	Reason: Duplicate liability Commonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
50	MIRANDA ROMAN, SYLVIA URB PASEOS DEL VALLE 35 CALLE HORIZONTE SAN GERMAN, PR 00637	06/01/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45915	Undetermined*	MIRANDA ROMAN, SYLVIA URB. PASEOS DEL VALLE 35 CALLE HORIZONTE SAN GERMAN, PR 00683	06/01/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	45931	\$ 16,800.00*
	Reason: Duplicate liability Commonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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Four Hundredth Omnibus Objection Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
JO AI	IRANDA SANCHEZ, OSE R. PARTADO525 JANA DIAZ, PR 00795	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	132617	Undetermined*	MIRANDA SANCHEZ, JOSE R. APARTADO525 JUANA DIAZ, PR 00795	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	105447	Undetermined*
	eason: Duplicate liability to the commonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
CE CA EL	OLINA GUZMAN, ECILIA I. ALLE GUAYACAN G-21, L PLANTIO DA BAJA, PR 00949	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	135640	\$ 30,000.00*	MOLINA GUZMAN, CECILIA I. CALLE GUAYACAN G21, EL PLANTIO TOA BAJA, PR 00949	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	165322	\$ 30,000.00*
	eason: Duplicate liability to commonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
EN UF CA CA	ORALES ARROYO, MILIA RB. VILLAS DEL AFETAL I ALLE 8 1-35 AUCO, PR 00698	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	90144	Undetermined*	MORALES ARROYO, EMILIA URB. VILLAS DEL CAFETAL I CALLE 8 I-35 YAUCO, PR 00698	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	90228	Undetermined*
	eason: Duplicate liability to commonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
FA HO	ORALES CARABALLO, AUSTO C-3 PO BOX 4558 URABO, PR 00778	03/19/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	3889	Undetermined*	MORALES CARABALLO, FAUSTO HC 3 BOX 4558 GURABO, PR 00778-9714	03/19/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	4919	Undetermined*
	eason: Duplicate liability to ommonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
JO JA C5	ORALES MADERA, OSUE IRDINES DE GUAMANI 5 II UAYAMA, PR00784	07/02/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	149286	\$ 27,818.15*	MORALES MADERA, JOSUE JARDINES DE GUAMANI C5 II GUAYAMA, PR00784	07/02/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	162675	\$ 27,818.15*
	eason: Duplicate liability to mmonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
56	MORALES TORRES, JOSEFINA 15 CALLE 10 PARCELAS EL COTTO DORADO, PR 00646	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	155141	Undetermined*	MORALES TORRES, JOSEFINA 15 CALLE 10 PARCELAS EL COTTO DORADO, PR 00646	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	131635	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F	filed agains Rico.	t Debtor Employees Retiren	nent System	of the Government of the	he Commonwealth of Puerto	Rico. All a	asserted liabilities, if any wo	ould be between	en the Claimant and the
57	MORAN, JULIA CALLE JOVELLANOS 1 E-1 URB COVADONGA TOA BAJA, PR 00949	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	63303	Undetermined*	MORAN, JULIA CALLE JOVELLANOS 1 E-1 URB COVADONGA TOA BAJA, PR 00949	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	66423	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retiren	ment System	of the Government of the	he Commonwealth of Puerto	Rico. All a	asserted liabilities, if any wo	ould be between	en the Claimant and the
58	MULER RODRIGUEZ, LUZ V. CALLE EMAJAGUA 725 HACIENDA BORINGUEN CAGUAS, PR 00725	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	104201	\$ 1,500.00*	MULER RODRIGUEZ, LUZ V. CALLE EMAJAGUA 725 HACIENDA BORINGUEN CAGUAS, PR 00725	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	120942	\$ 5,000.00
	Commonwealth of Puerto F		Debioi Employees Retiren	nem system (or the Government or the	ne Commonwealth of Fuerto	Kico. Ali a	sserted habilities, if any wo	outd be between	
59	MULER RODRIGUEZ, MAYRA L. CALLE ROBERTO RIVERA NEGRON L-15 VALLE TOLIMA CAGUAS, PR 00725	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	87608	\$ 1,500.00*	MULER RODRIGUEZ, MAYRA L. CALLE ROBERTO RIVERA NEGRON L-15 VALLE TOLIMA CAGUAS, PR 00725	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	100706	\$ 5,000.00*
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retiren	ment System	of the Government of the	he Commonwealth of Puerto	Rico. All a	asserted liabilities, if any wo	ould be between	en the Claimant and the
60	MULER RODRIGUEZ, RAFAEL A. AVENIDO CHUNLEY Q-2 TURABO GARDERIS CAGUAS, PR 00725	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	120190	\$ 1,500.00*	MULER RODRIGUEZ, RAFAEL A. AVENIDA CHUMLEY Q2 TURABO GARDERIS CAGUAS, PR 00725	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	100648	\$ 5,000.00
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	ment System	of the Government of the	he Commonwealth of Puerto	Rico. All a	asserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
61	MULERO HERNANDEZ, ANA L. RR 4 BOX 841 SANTA OLAYA BAYAMON, PR00956	06/22/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	77499	Undetermined*	MULERO HERNANDEZ, ANA L. RR 4 BOX 841 SANTA OLAYA BAYAMON, PR00956	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	109244	\$ 8,814.49
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of the	he Commonwealth of Puerto	o Rico. All a	usserted liabilities, if any wo	ould be between	en the Claimant and the
62	MULLER RODRIGUEZ, MYRNA 258 C/TURPIAL B-8 URB. REPTO. SAN JOSE CAGUAS, PR 00727	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	109233	\$ 1,500.00*	MULLER RODRIGUEZ, MYRNA CALLE TURPIAL 258 REPARTO SAN JOSE CAGUAS, PR 00727	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	103733	\$ 5,000.00*
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of the	he Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
63	NICOLAU COTTO, VICTOR M. D-10 C VALLE ALTO CAYEY, PR00736	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	152401	\$ 6,225.00*	NICOLAU COTTO, VICTOR M. D-10 C VALLE ALTO CAYEY, PR00736	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	108914	\$ 6,225.00*
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of th	he Commonwealth of Puerto	o Rico. All a	isserted liabilities, if any wo	ould be betwee	en the Claimant and the
64	NIEVES CINTRON, MARIA T 24 SANTIAGO IGLESIAS HATO REY, PR00917-1117	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	146272	\$ 6,300.00	NIEVES CINTRON, MARIA T 24 SANTIAGO IGLESIAS HATO REY, PR00917	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	154908	\$ 6,300.00
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of the	he Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the
65	NIEVES GARCIA, MARIA J HC 3 BOX 6608 CALLE ELEUTERIO CLAUDIO 107-A ESPINOSA MAVITO DORADO, PR 00646	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	74304	Undetermined*	NIEVES GARCIA, MARIA J HC 3 BOX 6608 DORADO, PR 00646-9103	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	73845	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	nent System	of the Government of th	l he Commonwealth of Puerto	o Rico. All a	usserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
NOLASCO PADILLA, CARMEN M URB. JARDINES DE COAMO CALLE 2 E-31 COAMO, PR 00769	06/22/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93893	\$ 42,047.06*	NOLASCO PADILLA, CARMEN M URB. JARDINES DE COAMO CALLE 2 E-31 COAMO, PR 00769	06/22/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	80437	\$ 42,047.06*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
OCASIO PAGAN, MILAGROS HC 03 BOX 9670 GURABO, PR 00778	07/03/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	131518	Undetermined*	OCASIO PAGAN, MILAGROS HC 03 BOX 9681 BARRIO JAGUAS GURABO, PR 00778	07/03/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	135863	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
OQUENDO TORRES, JOSE LUIS PMB 462 PO BOX 20000 CANOVANAS, PR 00729	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	116886	Undetermined*	OQUENDO TORRES, JOSE LUIS PMB 462 PO BOX 20000 CANOVANAS, PR 00729	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	128802	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
ORRACA GARCIA, OSVALDO P.O. BOX 371730 CAYEY, PR00737-1730	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81835	Undetermined*	ORRACA GARCIA, OSVALDO P.O. BOX 371730 CAYEY, PR00737-1730	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	125011	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
ORTIZ CLAS, MILDRED T-24 CALLE #15 URB SANS SOUCI BAYAMON, PR00957- 4302	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	121144	\$ 48,761.25	ORTIZ CLAS, MILDRED T-24 CALLE #15 SANS SOUCI BAYAMON, PR00957- 4302	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	137671	\$ 48,761.25
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
71	ORTIZ NEGRON, WILLIAM CALLE NUEVA VIDA 2184 YAUCO, PR 00698	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	112285	Undetermined*	ORTIZ NEGRON, WILLIAM CALLE NUEVA VIDA 2184 YAUCO, PR 00698	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	164879	Undetermined*
	Reason: Duplicate liability to Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of th	he Commonwealth of Puerto	Rico. All a	sserted liabilities, if any we	ould be betwee	en the Claimant and the
72	ORTIZ RUIZ, ERNESTO L CARR 171 RM. 4 HM. 5 CIDRA, PR 00739	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	131752	Undetermined*	ORTIZ RUIZ, ERNESTO L RR 04 BOX 3544 CIDRA, PR 00739	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	102252	Undetermined*
	Reason: Duplicate liability to Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of th	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any w	ould be betwee	en the Claimant and the
73	PACHECO CALDERON, LUZ CELENIA CALLE TOMASA ORTIZ M-9 URB. VILLA SAN ANTON CAROLINA, PR 00987	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	86284	\$ 7,402.00*	PACHECO CALDERON, LUZ CELENIA CALLE TOMASA ORTIZ M-9 URB. VILLA SAN ANTON CAROLINA, PR 00987- 6813	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	85406	\$ 7,402.00
	Reason: Duplicate liability to Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of th	he Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the
74	PACHECO RIVERA, MAGDA I PO BOX 3 YAUCO, PR 00698	05/16/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	30855	Undetermined*	PACHECO RIVERA, MAGDA I PO BOX 3 YAUCO, PR 00698-0003	05/16/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	19863	\$ 25,000.00*
	Reason: Duplicate liability to Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of th	he Commonwealth of Puerto	Rico. All a	sserted liabilities, if any w	ould be betwee	en the Claimant and the
75	PADRO SANTIAGO, MARIA DEL CARMEN CALLE VERACRUZ AN-5 URB. CAGUAS NORTE CAGUAS, PR 00725	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	88026	Undetermined*	PADRO SANTIAGO, MARIA DEL CARMEN CALLE VERACRUZ AN-5 URB. CAGUAS NORTE CAGUAS, PR 00725	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	83020	Undetermined*
	Reason: Duplicate liability to Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of th	he Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the

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Four Hundredth Omnibus Objection Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
76 PAGAN RIVERA, EMMA R. URB SANTA MARIA C 37 CALLE 23 GUAYANILLA, PR00656	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	140753	Undetermined*	PAGAN RIVERA, EMMA R. URB. SANTA MARIA, HACIENDA BERGODERE C-37 GUAYANILLA, PR00656	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	152049	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retirer	nent System	of the Government of the	he Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
77 PEREZ CORNIER, CARMEN PMB 93 PO BOX 5103 CABO ROJO, PR 00623	06/26/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	87059	Undetermined*	PEREZ CORNIER, CARMEN PMB 93 PO BOX 5103 CABO ROJO, PR 00623	06/26/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	94275	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retirer	nent System	of the Government of the	he Commonwealth of Puerto	Rico. All a	sserted liabilities, if any we	ould be between	en the Claimant and the
78 PEREZ PEREZ, WANDA HC 3 BOX 9019 VILLALBA, PR 00766	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	137416	Undetermined*	PEREZ PEREZ, WANDA HC3 BOX 9019 VILLALBA, PR 00766	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	126642	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retirer	nent System	of the Government of the	he Commonwealth of Puerto	Rico. All a	sserted liabilities, if any we	ould be between	en the Claimant and the
79 PEREZ RAMOS, LOUIS M. VILLA ASTURIAS 27-1 CALLE 35 CAROLINA, PR 00983	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	123862	\$ 5,000.00	PEREZ RAMOS, LOUIS M. URB. VILLA ASTURIAS 27-1 CALLE 35 CAROLINA, PR 00983	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	128998	\$ 5,000.00
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retirer	nent System	of the Government of the	he Commonwealth of Puerto	Rico. All a	asserted liabilities, if any wo	ould be between	en the Claimant and the
80 PINTADO MELENDEZ, ELBA C 24 0 49 E BELLA VISTA BAYAMÓN, PR 00957	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	145061	Undetermined*	PINTADO MELENDEZ, ELBA BELLA VISTA O 49 CALLE 24 BAYAMON, PR00957	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	86199	Undetermined*
Reason: Duplicate liability Commonwealth of Puerto		t Debtor Employees Retirer	nent System	of the Government of the	he Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
MIREY HC 01	A HERNÁNDEZ, YA BOX 6622 'ANILLA, PR00656	06/20/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39592	\$ 10,000.00*	PLAZA HERNÁNDEZ, MIREYA HC01 BOX 6622 GUAYANILLA, PR00656	06/22/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	40246	\$ 10,000.00*
	n: Duplicate liability to nonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
SOL T URB. I P11	ES RODRIGUEZ, ERESA MEDINA CALLE 8 ELA, PR 00662	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	64052	Undetermined*	QUILES RODRIGUEZ, SOL TERESA URB. MEDINA CALLE 8 P11 ISABELA, PR 00662	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	73271	Undetermined*
	on: Duplicate liability to nonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
MARL B-23 C SANS	ONES COTTO, A L. CALLE 13 URB. SOUCI LMON, PR00957-	10/07/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	176438	\$ 20,000.00*	QUINONES COTTO, MARIA L. B-23 CALLE 13 SANS SOUCI BAYAMON, PR00957- 4336	10/07/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	176439	\$ 37,000.00*
	on: Duplicate liability to nonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
RAQU RR-5 I REPAI	OS RIVERA, JEL BUZON 7963 RTO ROSARIO MON, PR00956	06/26/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	97076	Undetermined*	RAMOS RIVERA, RAQUEL HC-2 BOX 5498 COMERIO, PR 00782	06/26/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	98300	\$ 80,000.00*
	on: Duplicate liability to nonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
URB. S CALLI	OS ROSA, GABRIEL SOL Y MAR 412 E PASEO DEL MAR ELA, PR 00662	06/07/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	63959	Undetermined*	RAMOS ROSA, GABRIEL URB. SOLY MAR412 CALLE PASEO DEL MAR ISABELA, PR 00662	06/07/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	78452	\$ 36,000.00*
	on: Duplicate liability to nonwealth of Puerto R		Debtor Employees Retiren	nent System o	of the Government of th	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
86	RENDON SANCHEZ, AMIR URB VISTAMAR 3 C20 CALLE 1 GUAYAMA, PR00784- 6414	07/06/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	125984	\$ 46,460.28*	RENDON SANCHEZ, AMIR URB VISTAMAR 3 C20 CALLE 1 GUAYAMA, PR00784- 6414	07/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	161124	\$ 46,460.28*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puert	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
87	REYES RAMIREZ, CARMEN IRIS CALLE 32 A 28 TUROBO GARDEN CAGUAS, PR 00726	07/03/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	154293	Undetermined*	REYES RAMIREZ, CARMEN IRIS CALLE 32 A28 TURABO GARDENS CAGUAS, PR 00726	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	128085	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puert	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
88	RIOS ROSADO, CARLOS RUBEN URB. CHALETS DE BRISAS DEL MAR 156 CALLE AQUAVIVA GUAYAMA, PR00784	10/01/19	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	171046	\$ 60,000.00	RIOS ROSADO, CARLOS RUBEN URB CHALETS DE BRISAS DEL MAR 156 CALLE AQUAVIVA GUAYAMA, PR00784	10/01/19	17 BK 03283-LTS / Commonwealth of Puerto Rico	171053	\$ 68,000.00*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System o	of the Government of the	I ne Commonwealth of Puert	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
89	PRIVERA FELICIANO, NEREIDA PO BOX 1102 VICTORIA STATION AGUADILLA, PR 00605	05/30/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42220	\$ 40,000.00*	RIVERA FELICIANO, NEREIDA PO BOX 1102 VICTORIA STATION AGUADILLA, PR 00605	05/30/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	42190	\$ 40,000.00*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puert	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
90	RIVERA FIGUEROA, SOCORRO 15 CALLE CRISTANTEMOS CIDRA, PR 00739	09/28/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	176269	\$ 75,000.00	RIVERA FIGUEROA, SOCORRO 15 CALLE CRISANTEMOS CIDRA, PR 00739	09/28/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	176090	\$ 75,000.00
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System (of the Government of the	l ne Commonwealth of Puert	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
91			17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico t Debtor Employees Retiren	68220		RIVERA PEREZ, MYRTHA EDITH COND. LAGOS DEL NORTE, APTO. 1001 TOA BAJA, PR 00949 ne Commonwealth of Puerto	06/28/18 Rico. All a	17 BK 03283-LTS / Commonwealth of Puerto Rico	72911	Undetermined* en the Claimant and the
02	Commonwealth of Puerto F RIVERA RIVERA,	05/24/18	17 BK 03566-LTS /	26253-1	Undetermined*	RIVERA RIVERA,	05/24/18	17 BK 03283-LTS /	21147-1	Undetermined*
92	EUFEMIA URB BRISAS DEL MAR CALLE MAR CARIBE 100 ISABELA, PR 00662	03/24/16	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	20233-1	Ondermined	EUFEMIA 100 CALLE MAR CARIBE ISABELA, PR 00662-3373	03/24/16	Commonwealth of Puerto Rico	21147-1	Chacterininea
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	nent System o	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	asserted liabilities, if any wo	ould be between	en the Claimant and the
93	RIVERA RIVERA, MARIA S. PO BOX 893 COROZAL, PR 00783	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	149400	Undetermined*	RIVERA RIVERA, MARIA S. URB. MARIA DEL CARMEN CALLE 10 R-1 BOX 893 COROZAL, PR 00783	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	148004	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
94	RIVERA RIVERA, MARILYN BO COCO NUEVO 153 C ROOSEVELT SALINAS, PR 00751	06/06/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49068	Undetermined*	RIVERA RIVERA, MARILYN BARRIO COCO NUEVO 153 CALLE ROOSEVELT SALINAS, PR 00751	06/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	48988	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	asserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
95	RIVERA TORRES, ERNESTO BELLA VISTA B-19 UTUADO, PR 00641	05/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	30166	Undetermined*	RIVERA TORRES, ERNESTO BO VIVI ABAJO SECTOR BELLA VISTA B-19 UTUADO, PR 00641	05/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	25107	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
96	RIVERA VEGA, LILLIAM H VELAZQUEZ HC 01 BOX 6540 SANTA ISABEL, PR 00757	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91887		RIVERA VEGA, LILLIAM H VALAZQUEZ HC 01 BOX 6540 SANTA ISABEL, PR 00757 ne Commonwealth of Puerto	06/29/18 Rico. All a	17 BK 03283-LTS / Commonwealth of Puerto Rico	87900	\$ 75,000.00
	Commonwealth of Puerto F	Rico.								
97	RIVERA, NORMA JULIA P.O. BOX 622 YAUCO, PR 00698	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	88997	\$ 8,000.00*	RIVERA, NORMA JULIA P.O. BOX 622 YAUCO, PR 00698	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	53202	\$ 8,000.00*
	Reason: Duplicate liability Commonwealth of Puerto F	filed against Rico.	Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
98	RODRIGUEZ BRACETTY, CARMEN M PO BOX 93 COMERIO, PR 00782	06/26/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43449	\$ 48,966.01	RODRIGUEZ BRACETTY, CARMEN M PO BOX 93 COMERIO, PR 00782	06/26/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	43679	\$ 48,966.01
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retiren	nent System o	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
99	RODRIGUEZ CRUZ, RAMONITA HC-60 BOX 42600 SAN LORENZO, PR 00754	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	102233	\$ 60,000.00*	RODRIGUEZ CRUZ, RAMONITA HC-60 BOX 42600 SAN LORENZO, PR 00754	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	106599	\$ 60,000.00*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
100	RODRIGUEZ MORALES, AIDA LIZ 334 STSO IGLESIAS COCONUEVO SALINAS, PR 00751	06/07/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56730	Undetermined*	RODRIGUEZ MORALES, AIDA LIZ CALLE SANTIAGO IGLESIA 334 BO. COCO NUEVO SALINAS, PR 00751	06/07/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	42996	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
101	RODRIGUEZ RODRIGUEZ, JACQUELYN HC 02 BOX 7850 SALINAS, PR 00751	05/30/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42279	Undetermined*	RODRIGUEZ RODRIGUEZ, JACQUELYN HC2 BOX 7850 SALINAS, PR 00751	05/30/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	42274	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	ment System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
102	RODRIGUEZ SANCHEZ, PEDRO COMUNIDAD SERRANO CALLE B # 613 JUANA DIAZ, PR 00795	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	94660	Undetermined*	RODRIGUEZ SANCHEZ, PEDRO HC PO BOX 9974 JUANA DIAZ, PR 00795	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	95221	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	nent System	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
103	ROSARIO ROSADO, JOHANY URB LEVITTOWN 6TA SECC FG22 C JOSE Y MENDEZ TOA BAJA, PR 00949	04/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	8666	\$ 56,970.24*	ROSARIO ROSADO, JOHANY C/O JOSE Y. MENDEZ FG-22 6TA SECC. LEVITTOWN TOA BAJA, PR 00949	04/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	9501	\$ 56,970.24
	Reason: Duplicate liability Commonwealth of Puerto F		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
104	SANCHEZ HERNANDEZ, DANIEL PO BOX 1833 LARES, PR 00669	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	69971	Undetermined*	SANCHEZ HERNANDEZ, DANIEL PO BOX 1833 LARES, PR 00669	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	96612	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
105	SANTANA RODRIGUEZ, LILLIAM E. HC46 BOX 6142 DORADO, PR 00646-9632	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44770	\$ 25,200.00*	SANTANA RODRIGUEZ, LILLIAM E. HC 46 BOX 6142 DORADO, PR 00646-9632	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	70594	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto R	filed against Rico.	t Debtor Employees Retirem	nent System o	of the Government of the	e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
106	SEDA ALMODOVAR, CARMEN J. CARMEN J. SEDA ALMODOVAR 2117 CALLE TOLOSA URB. VILLA DEL CARMEN PONCE, PR 00716	06/14/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42890	Undetermined*	SEDA ALMODOVAR, CARMEN J. 2117 CALLE TOLOSA URB. VILLA DEL CARMEN PONCE, PR 00716	06/14/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	42893	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retirem	nent System (of the Government of the	e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
107	SOLANO BURGOS, JESUS CALLE VERACRUZ AN-5 URB. CAGUAS NORTE CAGUAS, PR 00725	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71165	Undetermined*	SOLANO BURGOS, JESUS CALLE VERACRUZ AN-5 URB. CAGUAS NORTE CAGUAS, PR 00725	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	114723	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retirem	nent System o	of the Government of the	I ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
108	SOTO CORCHADO, MARISOL 1631 CALLE JOSE CHEITO CORCHADO ISABELA, PR 00662	05/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39654	Undetermined*	SOTO CORCHADO, MARISOL 1631 CALLE JOSE CHEITO CORCHADO ISABELA, PR 00662	05/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	37017	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retiren	nent System	of the Government of th	ne Commonwealth of Puerto	Rico. All a	asserted liabilities, if any wo	ould be between	en the Claimant and the
109	SOTO LEBRON, CARIDAD APT 313 CONDOMINIO BAYAMONTE BAYAMON, PR00956	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	129029	\$ 35,485.81	SOTO LEBRON, CARIDAD APT 313 CONDOMINIO BAYAMONTE BAYAMON, PR00956	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	127889	\$ 35,485.81
	Reason: Duplicate liability Commonwealth of Puerto R		t Debtor Employees Retiren	nent System (of the Government of the	l e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the

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Four Hundredth Omnibus Objection Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
110	SOTO RIVERA, ZAIDA L PO BOX 876 LUQUILLO, PR 00773	04/30/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	8908-1	Undetermined*	SOTO RIVERA, ZAIDA L PO BOX 876 LUQUILLO, PR 00773	04/30/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	9746-1	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retirem	nent System	of the Government of the	e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
111	TORRES HERNANDEZ, MANUEL X915 CLIVIA URB. LOIZA VALLEY CANOVANAS, PR 00729	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	130918	Undetermined*	TORRES HERNANDEZ, MANUEL X915 CLIVIA URB LOIZA VALLEY CANOVANAS, PR 00729	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	135673	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retirem	nent System	of the Government of the	e Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the
112	TORRES ORTIZ, CYNTHIA HC 2 BOX 418 YAUCO, PR 00698	06/22/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38268	\$ 8,000.00*	TORRES ORTIZ, CYNTHIA HC 2 BOX 418 YAUCO, PR 00698	06/22/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	38236	\$ 8,000.00*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retirem	nent System o	of the Government of the	ee Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
113	TORRES PEREZ, NELIDA URB ESTANCIAS DEL BOSQUE J. 19 CIDRA, PR 00739	09/28/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	176083	\$ 75,000.00	TORRES PEREZ, NELIDA URB ESTANCIAS DEL BOSQUE J-19 CIDRA, PR 00739	09/28/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	176096	\$ 75,000.00*
	Reason: Duplicate liability Commonwealth of Puerto F		Debtor Employees Retirem	nent System	of the Government of the	ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
114	TORRES RIVERA, OSCAR C/TURQUEZA 934 QUINTAS DE CANOVANAS CANOVANAS, PR 00729	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	99239	\$ 30,000.00	TORRES RIVERA, OSCAR C/TURQUEZA 934 QUINTAS DE CANOVANAS CANOVANAS, PR 00729	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	94522	\$ 30,000.00
	Reason: Duplicate liability Commonwealth of Puerto F		: Debtor Employees Retirem	nent System o	of the Government of th	 ne Commonwealth of Puerto	Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the

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CLAIMS TO BE DISALLOWED

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
115	VAZQUEZ AGOSTO, MARISOL HC-3 BUZON 7690 CANOVANAS, PR 00729	05/21/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	174559	\$ 44,980.03	VAZQUEZ AGOSTO, MARISOL HC 3 BOX 7690 CANOVANAS, PR 00729	05/07/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	12102	\$ 39,248.15*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System	of the Government of the	e Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
116	VELAZQUEZ LOPEZ, MARTHA M. 1854 EXMORE AVE DELTONA, FL32725	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51999	Undetermined*	VELAZQUEZ LOPEZ, MARTHA M. 1854 EYMORE AVE DELTONA, FL32725	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	97559	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System	of the Government of th	e Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
117	VELAZQUEZ NIEVES, ALEJANDRINA 37-14 CALLE 38 VILLA CAROLINA CAROLINA, PR 00985	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	83489	\$ 123,704.82	VELAZQUEZ NIEVES, ALEJANDRINA 37-14 CALLE 38 VILLA CAROLINA CAROLINA, PR 00985	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	71257	\$ 331,200.00
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System	of the Government of the	I ne Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be between	en the Claimant and the
118	VILLANUEVA DE JESUS, NESTOR J URB. ISLAZUL CALLE TAZMANIA 3177 ISABELA, PR 00662	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54251	\$ 15,600.00	VILLANUEVA DE JESUS, NESTOR J URB ISLAZUL 3177 CALLE TAZMANIA ISABELA, PR 00662	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	77254	\$ 15,600.00
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System	of the Government of the	e Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the
119	ZABALETA ALVAREZ, ZENAIDA HC 33 BUZON 5250 DORADO, PR 00646	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	160874	\$ 23,100.00*	ZABALETA ALVAREZ, ZENAIDA HC33 BUZON 5250 DORADO, PR 00646	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	116714	Undetermined*
	Reason: Duplicate liability Commonwealth of Puerto I		t Debtor Employees Retiren	nent System	of the Government of the	ne Commonwealth of Puerto	o Rico. All a	sserted liabilities, if any wo	ould be betwee	en the Claimant and the

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Four Hundredth Omnibus Objection Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

DATE NAME FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM#	CLAIM AMOUNT
120 ZAVALA MARTINEZ, 06/28/13 ROSA A. CALLE 29 LC10 URB. VILLA DEL REY CAGUAS, PR 00727	8 17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	139147		ZAVALA MARTINEZ, ROSA A. CALLE 29 LC10 URB.VILLA DEL REY CAGUAS, PR 00727	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	161743	Undetermined*

Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.